

Chapter 306

1987 REPLACEMENT PART

Property Taxation Generally

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DEFINITIONS

306 005 Definitions applicable to property tax laws. As used in the laws of this state relating to the assessment, levy, collection and review of ad valorem taxes, unless the context otherwise requires

(1) "Assessor" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon assessors with respect to ad valorem taxes by the laws of this state

(2) "Clerk" or "county clerk" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon county clerks with respect to ad valorem taxes by the laws of this state

(3) "Court" or "county court" includes, in a county having a county charter, the body performing thereunder the duties imposed upon county courts with respect to ad valorem taxes by the laws of this state

(4) "Sheriff" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon sheriffs with respect to ad valorem taxes by the laws of this state

(5) "Tax collector" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon tax collectors with respect to ad valorem taxes by the laws of this state

(6) "Treasurer" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon treasurers with respect to ad valorem taxes by the laws of this state [1963 c 238 §15]

306 010 [Amended by 1961 c 573 §1 renumbered 305 010]

306 020 [Amended by 1953 c 381 §4, renumbered 305 020]

306 030 [Renumbered 305 030]

306 040 [Subsections (2), (3) and (4) of 1959 Replacement Part enacted as 1957 c 632 §28 (subsections (2), (3) and (4) of 306 040 enacted in lieu of 316 710), subsection (5) of 1959 Replacement Part derived from 1957 c 632 §2, renumbered 305 040]

306 050 [Amended by 1959 c 492 §4, renumbered 305 050]

306 060 [Renumbered 305 060]

306 070 [Renumbered 305 070]

306 080 [Renumbered 305 080]

306 090 [Renumbered 305 090]

306 100 [Renumbered 305 100]

306 110 [Renumbered 305 110]

SUPERVISION OF PROPERTY TAX ADMINISTRATION BY DEPARTMENT OF REVENUE

306 111 [Formerly 306 130, repealed by 1983 c 605 §6]

306.115 General supervision over property tax system; correction of assessment rolls. (1) The Department of Revenue shall exercise general supervision and control over the system of property taxation throughout the state. The department may do any act or give any order to any public officer or employe that the department deems necessary in the administration of the property tax laws so that all properties are taxed or are exempted from taxation according to the statutes and Constitutions of the State of Oregon and of the United States. Among other acts or orders deemed necessary by the department in exercising its supervisory powers, the department may order the correction of clerical errors, errors in valuation or the correction of any other kind of error or omission in an assessment or tax roll as provided under subsections (2) to (4) of this section

(2) The department may order a change or correction to the assessment or tax roll for the current assessment year applicable to all real or personal property of the same class or in the same area if the order of the department is mailed not later than October 15 of the current assessment year

(3)(a) The department may order a change or correction applicable to a separate assessment of property to the assessment or tax roll for the current assessment year and for either of the two assessment years immediately preceding the current assessment year if for the year to which the change or correction is applicable

(A) The assessor or taxpayer has no statutory right of appeal remaining and the department determines that good and sufficient cause exists for the failure by the assessor or taxpayer to pursue the statutory right of appeal, or

(B) The department discovers that with respect to the value given to the separate assessment of property on the assessment or tax roll that a gross error in value exists, or

(C) The department discovers other reason to correct the roll which, in its discretion, it deems necessary to conform the roll to applicable law without regard to any failure to exercise a right of appeal

(b) In the case of property other than residential property, the department may not order a

change or correction to the assessment or tax roll under subparagraph (B) of paragraph (a) of this subsection if a notice of the valuation of the property was sent to the owner or person in control of the property for the year at issue in the manner and at the time provided in ORS 308 280 and 308 289 or 308 595

(4)(a) Before ordering a change or correction to the assessment or tax roll under subsection (3) of this section, the department may determine whether any of the conditions specified in subsection (3) of this section exist in a particular case. If the department determines that one of the conditions specified does exist, the department shall hold a hearing to determine whether to order a change or correction in the roll

(b) The department may determine that a gross error in value exists only upon presentation of adequate information supporting the claim of gross error by the assessor or taxpayer. "Adequate information supporting a claim of gross error" means evidence of bona fide arm's-length sale of the subject property which reasonably reflects the value of the property as of the assessment date at issue, a written appraisal of the property which reasonably reflects its value as of the assessment date at issue, prepared using standard appraisal techniques, or a written opinion of market value as of the assessment date at issue prepared by any person licensed by the Real Estate Agency under ORS 696 025 (1) or (6), or an officer or employe of a county whose regular duties include the appraisal of property

(5) For purposes of this section

(a) "Current assessment year" means the calendar year in which the need for the change or correction is brought to the attention of the department

(b) A "gross error in value" exists if the difference between the value claimed or requested for the property and the true cash value of the property as it appears on the assessment or tax roll is equal to or greater than 20 percent of the true cash value as it appears on the assessment or tax roll

(6) The remedies provided under this section are in addition to all other remedies provided by law, including but not limited to those available under ORS 305 285 [1983 c 605 §1, 1985 c 613 §18, 1987 c 656 §1]

306.120 Uniform methods of assessment; continuing study of equalization.

The Department of Revenue shall

(1) Issue regulations, bulletins, manuals, instructions and directions to county assessors,

county boards of equalization and tax collectors as to the methods best calculated to secure uniformity according to law, in the system of assessment and collection of taxes

(2) Carry on a continuing study with the object of equalizing for the purposes of assessment and taxation property values within the counties and between the counties

306 123 [1955 c 232 §1, repealed by 1963 c 84 §2]

306.125 Property tax appraisal program; maps, plats, standardized record systems for assessors and tax collectors. (1) The Department of Revenue is authorized to institute programs for the appraisal of property in counties of the state and to make appraisals for the use of county assessors and boards of equalization in assessing property and reviewing assessment rolls, and may install, and assist in the preparation and maintenance of maps, plats or standardized record systems as prescribed by the department, in the offices of assessors and tax collectors

(2) The department and county courts are authorized to enter into agreements for the sharing of the expenses of such appraisals and installations including salaries and expenses of department employes engaged therein

(3) Counties entering into agreements pursuant to this section may pay to the Department of Revenue from time to time

(a) Moneys to be disbursed by the department as part of the county's share in the expenses authorized under this section and agreed to under such agreements, and

(b) Moneys to reimburse the department where department disbursements under such agreements, whether from the department's appropriations from the State General Fund or from moneys credited to the Assessment and Taxation County Account, have exceeded its proportionate share of expenses and a rebalancing of expense-sharing accounts is deemed desirable or necessary

(4)(a) All moneys received by the Department of Revenue under subsection (3) of this section shall be by it immediately turned over to the State Treasurer who shall deposit the moneys in the General Fund to the credit of an account to be known as the Assessment and Taxation County Account, and such account hereby is continuously appropriated for the purposes of this section

(b) The Department of Revenue may use the moneys to the credit of the Assessment and Taxation County Account, or any part thereof for

expenditures in connection with appraisals and installations contracted for, including cash advances for travel and living expenses of employes, and including payments to any county made to rebalance expense-sharing accounts, from time to time, where a county's disbursements under agreements entered into pursuant to this section have exceeded its proportionate share of expenses under such agreement. Any moneys received in reimbursement of these cash advances shall be deposited in the Assessment and Taxation County Account. Refunds may be made to the counties of unexpended receipts [1953 c 232 §1, 1959 c 115 §1, 1963 c 84 §1, 1985 c 604 §6]

306.126 Appraisal of industrial property by appraisers. (1) The Department of Revenue shall provide services of qualified appraisal engineers for the various counties in the appraisal of the principal industrial properties situated within such counties. The properties to be appraised shall be determined by the department after consultation with the county assessors

(2) The cost of all industrial appraisals made pursuant to this section shall be computed by the Department of Revenue based upon the number of man-days of services rendered, and one-half of the cost shall be borne by the counties receiving such services and one-half by the department. Each county's share of the one-half cost shall be in proportion to the amount of services received. To assist the counties in budgeting for such services, the department shall submit to each county assessor not later than May 1 of each year an estimate of the costs thereof for the following fiscal year.

(3) The services may be allocated among the various counties in such proportion as the department directs, taking into account the ability of the various assessors to perform such industrial appraisals by use of their own personnel and the different amounts of industrial properties situated in the counties, but no exact or proportionate distribution of services is required [1955 c 231 §1, 1957 c 589 §1, 1963 c 85 §1]

306 127 [1955 c 230 §1, repealed by 1963 c 225 §2]

306 128 [1955 c 230 §2, 1957 c 589 §2, repealed by 1963 c 225 §2]

306 129 [1957 c 589 §3, 1975 c 789 §11, 1977 c 884 §5, repealed by 1977 c 884 §32]

306 130 [Renumbered 306 111]

306 140 [Renumbered 305 120]

306.150 Inservice training for assessors and tax collectors. (1) The Department of Revenue shall carry on at its own expense

a program of inservice training for the assessors and tax collectors of the various counties by periodically distributing to them bulletins prepared and published by the department pertaining to the principles and practices of assessment, apportionment, levy and collection of public taxes, by periodically distributing to them lists of selected readings in the fields of assessment and taxation, and by establishing and conducting such classes of instruction for county assessors and tax collectors in the principles and practices of assessment and collection of public taxes as in the opinion of the director may be expedient and beneficial to the needs of the state and the advancement of the tax assessing and tax collecting professions

(2) The director may call one meeting each year of the several county assessors and may provide for the payment of the necessary traveling expenses of the assessors in attending the meeting [Amended by 1969 c 520 §29]

306.152 Training session for members of board of equalization. Once each year the Department of Revenue shall conduct a training session of not more than four days' duration dedicated to the schooling of members of the board of equalization in the functions of boards of equalization [1955 c 709 §5]

306 160 [Renumbered 305 160]

306 170 [Renumbered 305 170]

306 180 [Renumbered 305 615]

306 190 [Amended by 1955 c 610 §3, renumbered 305 190]

306 200 [Renumbered 305 200]

306 210 [Renumbered 305 210]

306.220 Compliance of public officers with laws and orders affecting property taxes. (1) Every public officer shall comply with any lawful order, rule or regulation of the department made under ORS 306 115, 308 335 or 309 400

(2) Whenever it appears to the department that any public officer or employe whose duties relate to the assessment or equalization of assessments of property for taxation has failed to comply with any law relating to such duties, or the rules of the department made in pursuance thereof, the department, after a hearing on the facts, may issue its order directing the public officer or employe to comply with such law or rule

(3) If such public officer or employe, for a period of 10 days after service on the public officer or employe of the department's order, neglects or refuses to comply therewith, the

department may apply to the Oregon Tax Court for an order, returnable within five days from the date thereof, to compel such public officer or employe to comply with such law or rule, or to show cause why the public officer or employe should not be compelled so to do

(4) Any order issued by the judge pursuant thereto shall be final

(5) The remedy provided in this section shall be cumulative and shall not preclude the department from exercising any power or rights delegated to it [Amended by 1983 c 605 §4]

306 230 [Renumbered 305 055]

306 235 [1953 c 708 §8, renumbered 306 805]

306 240 [Renumbered 305 605]

306.245 Standard forms for tax statement, value increase notice and personal property tax return. (1) In order to achieve uniformity in assessment and collection of property taxes throughout the state, the Department of Revenue shall prescribe a form for use by counties using automated data processing equipment and a form for use by counties not using automated data processing equipment for each of the following categories

(a) The tax statement referred to in ORS 311 250

(b) The notice of increase in true cash value referred to in ORS 308 280 and 308 289

(c) The personal property tax return referred to in ORS 308 290

(2) Counties must use the forms prescribed by the department under subsection (1) of this section

(3) In prescribing the forms under subsection (1) of this section, the department shall consult with the appropriate county officers and employes and shall take into account the equipment available in each county

(4) In addition to the other information required to be on a tax statement, the uniform tax statement prescribed under subsection (1) of this section shall contain, with respect to real property and mobile homes assessed as personal property, the total assessed value of the property for the preceding year, the total rate of levy on the property expressed in dollars and cents per thousand dollars of assessed value for the preceding year and the total amount of current ad valorem taxes that were due on the property in the preceding year before the discount provided in ORS 311 505

(5) The department shall provide and shall bear the cost of each category of form described in

subsection (1) of this section for each assessment year in which the county uses the form prescribed under subsection (1) of this section for the category [1979 c 241 §52, 1981 c 804 §110, 1987 c 158 §178]

306 250 [Renumbered 305 610]

306 260 [Renumbered 305 755]

306 270 [Renumbered 305 760]

306 280 [Renumbered 305 765]

306 290 [Renumbered 305 770]

306 300 [Renumbered 305 775]

306 310 [Renumbered 305 780]

306 320 [Renumbered 305 785]

306 330 [Renumbered 306 810]

306 340 [1953 c 310 §2, renumbered 305 805]

306 410 [1953 c 211 §1, renumbered 305 810]

306 420 [1953 c 211 §2, renumbered 305 815]

306 430 [1955 c 772 §2, repealed by 1957 c 528 §8]

306 440 [1959 c 332 §§2, 3, renumbered 305 820]

306 510 [1953 c 708 §1, 1961 c 533 §41, renumbered 306 547]

306 515 [1953 c 708 §2, 1959 c 666 §3, 1961 c 533 §42, 1971 c 351 §3, repealed by 1977 c 870 §59]

306 520 [1953 c 708 §3, 1965 c 6 §9, repealed by 1977 c 870 §59]

306 525 [1953 c 708 §4, repealed by 1977 c 870 §59]

306 530 [1953 c 708 §5, 1961 c 533 §43, repealed by 1977 c 870 §59]

306 535 [1953 c 708 §6, repealed by 1961 c 533 §57]

306 537 [Formerly part of 306 545, repealed by 1977 c 870 §59]

306 540 [1953 c 708 §7, repealed by 1961 c 533 §57]

306 545 [1953 c 708 §9, 1955 c 264 §1, 1961 c 533 §44 part renumbered 306 537, 1963 c 423 §4, 1967 c 78 §1, 1973 c 305 §10, 1975 c 381 §3, repealed by 1977 c 870 §59]

306 547 [Formerly 306 510, 1967 c 78 §8, 1973 c 305 §11, 1975 c 705 §15, repealed by 1977 c 870 §59]

306 550 [1953 c 708 §10, repealed by 1961 c 533 §57]

306 555 [1953 c 708 §11, repealed by 1961 c 533 §57]

306 560 [1953 c 708 §12, 1961 c 533 §45, 1963 c 542 §1, 1973 c 305 §12, repealed by 1977 c 870 §59]

306 565 [1953 c 708 §13, repealed by 1961 c 533 §57]

306 570 [1953 c 708 §15, 1957 c 325 §1, repealed by 1961 c 533 §57]

306 575 [1953 c 708 §14, repealed by 1961 c 533 §57]

306 580 [1953 c 708 §17, 1961 c 533 §46, repealed by 1977 c 870 §59]

306 710 [1953 c 708 §16, 1961 c 533 §47, renumbered 305 105]

306 720 [1957 c 337 §§2, 3, renumbered 305 150]

MISCELLANEOUS PROVISIONS

306.805 Service of orders of department or boards of equalization. (1) Orders of county boards of equalization and of the Department of Revenue in property tax cases shall be served by mailing a copy by certified mail to each taxpayer directly affected, or to the attorney or authorized representative of the taxpayer, except that whenever the number of taxpayers whose property is affected by such order exceeds three, the board or department may, in its discretion, give notice of the order in either of the following ways

(a) Mail to each taxpayer a notice of the order, which notice shall contain a general statement as to the effect of the order, the classes or types of property affected and a description of the general area affected, as provided by ORS 308 240, or

(b) Cause a notice of the order as described in paragraph (a) of this subsection to be published

in some newspaper of general circulation in the county in which the property is located, in two consecutive weekly publications, the first publication to be made within 10 days of the date of the order. Publication shall be deemed complete five days after the last publication and shall be sufficient service of the order on each and every person whose property is affected. Any period of time within which such person may appeal from the order shall commence running on the day following the completion of publication.

(2) All other orders of the department shall be served by mailing a certified copy to the taxpayer, executor or other person or persons directly affected by the order, or to the attorney or authorized representative of the taxpayer, executor or other affected person [Formerly 306 235, 1977 c 870 §34]

306 810 [Formerly 306 330, repealed by 1985 c 604 §8]

306 990 [Subsection (5) of 1959 Replacement Part enacted as 1953 c 211 §3, 1955 c 610 §4, renumbered 305 990]

